

**UNITED STATES JUDICIAL PANEL**  
**on**  
**MULTIDISTRICT LITIGATION**

**IN RE: H&R BLOCK IRS FORM 8863 LITIGATION**

**MDL No. 2474**

**TRANSFER ORDER**

**Before the Panel:**\* Pursuant to 28 U.S.C. § 1407, defendant HRB Tax Group, Inc. (HRB), on behalf of itself and defendants HRB Technology LLC, HRB Digital LLC, and H&R Block Bank, moves to centralize this litigation in the Western District of Missouri. This litigation currently consists of thirteen actions pending in twelve district courts, as listed on Schedule A.<sup>1</sup>

All of the responding parties support centralization, but disagree as to where this litigation should be centralized. In addition to HRB, plaintiffs in the actions pending in the Western District of Missouri and the Western District of Kentucky support centralization in the Western District of Missouri. Plaintiffs in ten other actions on the motion, as well as the potential tag-along action, request centralization in the Central District of California.

On the basis of the papers filed and hearing session held, we find that these actions involve common questions of fact, and that centralization of these actions in the Western District of Missouri will serve the convenience of the parties and witnesses and promote the just and efficient conduct of this litigation. These actions share factual questions arising out of allegations that defendants improperly filled out or transmitted Internal Revenue Service (IRS) Form 8863 with plaintiffs' 2012 federal tax returns, resulting in delayed processing of those returns and delayed payment of tax refunds to plaintiffs. All of the actions are putative nationwide or state class actions on behalf of taxpayers whose 2012 federal tax returns were prepared by defendants or using defendants' online or software products and whose tax refunds in connection with IRS Form 8863 were delayed. Centralization will eliminate duplicative discovery; prevent inconsistent pretrial rulings, including with respect to class certification; and conserve the resources of the parties, their counsel, and the judiciary.

We have selected the Western District of Missouri as the transferee district for this litigation. The district is a geographically central forum for this nationwide litigation and has the resources available to efficiently adjudicate this multidistrict litigation. HRB's corporate headquarters are located in the Western District of Missouri, as will be many documents and witnesses that will be

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\* Judge Sarah S. Vance took no part in the decision of this matter.


<sup>1</sup> The parties have notified the Panel of one related action pending in the Northern District of New York. This and any other related actions are potential tag-along actions. See Panel Rule 7.1.

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subject to discovery. Additionally, the Honorable Fernando J. Gaitan, Jr., is an experienced MDL judge with the willingness and ability to efficiently manage this litigation.

IT IS THEREFORE ORDERED that pursuant to 28 U.S.C. § 1407, the actions listed on Schedule A pending outside the Western District of Missouri are transferred to the Western District of Missouri and, with the consent of that court, assigned to the Honorable Fernando J. Gaitan, Jr., for coordinated or consolidated pretrial proceedings with the action pending there.

PANEL ON MULTIDISTRICT LITIGATION

  
\_\_\_\_\_  
John G. Heyburn II  
Chairman

Kathryn H. Vratil  
Marjorie O. Rendell  
Lewis A. Kaplan

Paul J. Barbadoro  
Charles R. Breyer

I HEREBY ATTEST AND CERTIFY ON 10/28/13  
THAT THE FOREGOING DOCUMENT IS A FULL TRUE AND  
CORRECT COPY OF THE ORIGINAL ON FILE IN MY OFFICE  
AND IN MY LEGAL CUSTODY.

ANN THOMPSON  
CLERK U.S. DISTRICT COURT  
WESTERN DISTRICT OF MISSOURI

BY  DEPUTY

**IN RE: H&R BLOCK IRS FORM 8863 LITIGATION**

MDL No. 2474

**SCHEDULE A**

Central District of California

Juan Ortega, et al. v. H&R Block, Inc., et al., C.A. No. 2:13-02023

Northern District of California

Maighan O. Perry Dreyling, et al. v. H&R Block, Inc. et al., C.A. No. 3:13-02011  
Nicholas Cauthen v. H&R Block, Inc., et al., C.A. No. 3:13-02142

Middle District of Florida

Robert Lefebvre, et al. v. H&R Block, Inc., et al., C.A. No. 8:13-01196

Southern District of Illinois

Ursula Millett, et al. v. H&R Block, Inc., et al., C.A. No. 3:13-00346

Southern District of Indiana

Lisa Marie Waugh v. H&R Block, Inc., et al., C.A. No. 1:13-00705

Western District of Kentucky

Mark Wilkerson, et al. v. H&R Block, Inc., et al., C.A. No. 4:13-00029

Western District of Louisiana

Justin Ramsey, et al. v. H&R Block, Inc., et al., C.A. No. 3:13-00878

Eastern District of Michigan

Arthur Green, et al. v. H&R Block, Inc., et al., C.A. No. 4:13-11206

Western District of Michigan

Jessica Scruggs, et al. v. H&R Block, Inc., et al., C.A. No. 1:13-00326

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**MDL No. 2474 Schedule A (Continued)**

Western District of Missouri

Kirsten Bullock v. HRB Tax Group, Inc., C.A. No. 4:13-00422

District of New Jersey

Danielle Pooley v. H&R Block, Inc., et al., C.A. No. 1:13-01549

Middle District of Pennsylvania

Cameron Cox, et al. v. H&R Block, Inc., et al., C.A. No. 3:13-01101